

STATE OF MICHIGAN
DEPARTMENT OF LABOR & ECONOMIC GROWTH
MICHIGAN TAX TRIBUNAL

TRIBUNAL NOTICE 2004-3
Filing Fee and Format of Motions.

Issued: June 24, 2004

2004-3 FILING FEE AND FORMAT OF MOTIONS. The format of motions and supporting briefs are determined by reference to the Michigan Court Rules. Multiple motions contained in a single pleading require a single motion fee. To facilitate processing, litigants may submit proposed orders with their filed motions and responses.

Over the last several years, Tribunal members have frequently received motions and supporting briefs of substantial length. Because the length of this material increases administrative processing with very little benefit to adjudication, Tribunal members have sought litigants' adherence to the Michigan Court Rules. Administrative staff has received questions both regarding the permissible length of motions and briefs and regarding the appropriate filing fee required for multiple motions.

TTR 111(4) provides that the Michigan Court Rules "govern" the practice and procedure in the Entire Tribunal, "[i]f an applicable entire tribunal rule does not exist." See *Occidental Development LLC v Township of Van Buren*, MTT Docket No. 292745 (March 4, 2004). The Tax Tribunal Rules do not address the format of motions and supporting briefs. In the absence of a Tax Tribunal Rule, MCR 2.119(2) determines the length and format of motions filed at the Tribunal. MCR 2.119(2) provides, in pertinent part:

Except as permitted by the court, the combined length of any motion and brief, or of a response and brief, may not exceed 20 pages double-spaced, exclusive of attachments and exhibits. Quotations and footnotes may be single-spaced. At least one-inch margins must be used, and printing shall not be smaller than 12-point type. A copy of a motion or response (including brief) filed under this rule must be provided by counsel to the office of the judge hearing the motion. The judge's copy must be clearly marked JUDGE'S COPY on the cover sheet; that notation may be handwritten.

If parties desire to file a motion and brief exceeding the 20-page limit, the parties must obtain Tribunal approval, either by motion or at the prehearing conference, before filing the motion and brief.

Traditionally, the Tribunal has treated multiple motions filed in a single pleading in a single or consolidated case as requiring a single motion fee. Multiple motions filed in separate pleadings in a single or consolidated case will continue to require the payment of a motion fee for each pleading.